

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	§	
JHA, et al.	§	
	§	Group Art Unit: 2663
Serial No.: 10/731,632	§	
	§	
Confirmation No.: 4721	§	
	§	Examiner: Rose, Kerri M.
Filed: December 9, 2003	§	
	§	
For: Processing data for a TCP	§	
Connection Using an	§	
Offload Unit	§	
	§	

MAIL STOP AF

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

RESPONSE TO FINAL OFFICE ACTION DATED DECEMBER 26, 2007

In response to the Final Office Action dated December 26, 2007 having a shortened statutory period for response set to expire on March 26, 2008, please enter this response and reconsider the claims pending in the application for the reasons discussed below. Although Applicant believes that no additional fees are due in connection with this response, the Commissioner is hereby authorized to charge counsel's Deposit Account No. 20-0782/NVDA/P001157/SW for any fees, including extension of time fees or excess claim fees, required to make this response timely and acceptable to the Office.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper. **Remarks** begin on page 6 of this paper.